

**TABLE 1A**  
**Personal Income Tax**  
**SYNOPSIS OF TAX RATES**  
**Married Persons Filing Joint Returns**  
**Taxable Years 1935 - 1999**

Tax Rate	1935-42 Taxable Income*	1943-48 <sup>a</sup> Taxable Income*	1949-51 Taxable Income*	1952-58 <sup>b</sup> Taxable Income*	1959-66 <sup>c</sup> Taxable Income*
1.0	Up to \$ 5,000	Up to \$ 10,000	Up to \$ 5,000	Up to \$ 10,000	Up to \$ 5,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	10,000 to 20,000	5,000 to 10,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	20,000 to 30,000	10,000 to 15,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	30,000 to 40,000	15,000 to 20,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	40,000 to 50,000	20,000 to 25,000
6.0	25,000 to 30,000	\$ 30,000 and over	\$ 25,000 and over	\$ 50,000 and over	25,000 to 30,000
7.0	30,000 to 40,000				\$ 30,000 and over
8.0	40,000 to 50,000				
9.0	50,000 to 60,000				
10.0	60,000 to 70,000				
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	\$ 250,000 and over				

Tax Rate	1967-72 <sup>d</sup> Taxable Income*	1973-85 <sup>e,f</sup> Taxable Income*	1986 <sup>f</sup> Taxable Income*
0.0			Up to \$ 3,420
1.0	Up to \$ 4,000	Up to \$ 4,000	3,420 to 10,420
2.0	4,000 to 7,000	4,000 to 7,000	10,420 to 15,620
3.0	7,000 to 10,000	7,000 to 10,000	15,620 to 20,840
4.0	10,000 to 13,000	10,000 to 13,000	20,840 to 26,160
5.0	13,000 to 16,000	13,000 to 16,000	26,160 to 31,420
6.0	16,000 to 19,000	16,000 to 19,000	31,420 to 36,660
7.0	19,000 to 22,000	19,000 to 22,000	36,660 to 41,860
8.0	22,000 to 25,000	22,000 to 25,000	41,860 to 47,120
9.0	25,000 to 28,000	25,000 to 28,000	47,120 to 52,360
10.0	\$ 28,000 and over	28,000 to 31,000	52,360 to 57,580
11.0		\$ 31,000 and over	\$ 57,580 and over

Tax Rate	1987-90 <sup>f,g</sup> Taxable Income*	1991-92 <sup>f,h</sup> Taxable Income*	1993 <sup>f,h</sup> Taxable Income*	1994 <sup>f,h</sup> Taxable Income*	1995 <sup>f,h</sup> Taxable Income*
1.0	Up to \$ 7,300	Up to \$ 8,788	Up to \$ 9,332	Up to \$ 9,444	Up to \$ 9,662
2.0	7,300 to 17,300	8,788 to 20,828	9,332 to 22,118	9,444 to 22,384	9,662 to 22,898
4.0	17,300 to 27,300	20,828 to 32,870	22,118 to 34,906	22,384 to 35,324	22,898 to 36,136
6.0	27,300 to 37,900	32,870 to 45,632	34,906 to 48,456	35,324 to 49,038	36,136 to 50,166
8.0	37,900 to 47,900	45,632 to 57,670	48,456 to 61,240	49,038 to 61,974	50,166 to 63,400
9.3	\$ 47,900 and over	57,670 to 200,000	61,240 to 212,380	61,974 to 214,928	63,400 to 219,872
10.0		200,000 to 400,000	212,380 to 424,760	214,928 to 429,858	219,872 to 439,744
11.0		\$ 400,000 and over	\$ 424,760 and over	\$ 429,858 and over	\$ 439,744 and over

Tax Rate	1996 <sup>f,j</sup> Taxable Income*	1997 <sup>f,j</sup> Taxable Income*	1998 <sup>f,j</sup> Taxable Income*	1999 <sup>f,j</sup> Taxable Income*
1.0	Up to \$ 9,816	Up to \$ 10,032	Up to \$ 10,262	Up to \$ 10,528
2.0	9,816 to 23,264	10,032 to 23,776	10,262 to 24,322	10,528 to 24,954
4.0	23,264 to 36,714	23,776 to 37,522	24,322 to 38,386	24,954 to 39,384
6.0	36,714 to 50,968	37,522 to 52,090	38,386 to 53,288	39,384 to 54,674
8.0	50,968 to 64,414	52,090 to 65,832	53,288 to 67,346	54,674 to 69,096
9.3	\$ 64,414 and over	\$ 65,832 and over	\$ 67,346 and over	\$ 69,096 and over

Footnotes follow this section.